



STATE OF MAINE
ESTIMATED TAX FOR INDIVIDUALS
FORM 1040ES-ME INSTRUCTIONS

Maine Revenue Services
PO Box 9101
Augusta, Maine
04332-9101

- These instructions are intended for the majority of taxpayers who report on a calendar year basis. If you report on a fiscal year basis, the dates should be changed to correspond with your fiscal year.
- You may download additional worksheets and vouchers from the internet at www.maine.gov/revenue/forms or call (207) 624-7894. If you need help completing the worksheet on the back, call (207) 626-8475.
- Please file the original or downloaded estimated tax voucher with Maine Revenue Services. Make a copy of the voucher for your records.



Maine EZ Pay

You may pay your income taxes electronically at www.maine.gov/revenue. Electronic payments eliminate the necessity of filing forms 1040ES-ME (income tax estimated payment vouchers).

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the Maine Revenue Services web site at www.maine.gov/revenue (select Laws & Rules). To use Maine EZ Pay you must pre-register online with personal and bank account information, and payments will be withdrawn from the checking or savings account that is set up in the registration. For more information, see www.maine.gov/revenue (click on Electronic Services).

1.) WHO MUST MAKE ESTIMATED TAX PAYMENTS. In most cases, you must pay estimated tax if your estimated Maine income tax for the year, over and above tax withheld and allowable credits, is \$1,000 or more and if your tax liability for the prior year was also \$1,000 or more.

2.) HOW TO CALCULATE YOUR ESTIMATED TAX. Use the worksheet on the reverse side to calculate your estimated tax. To avoid penalties, the estimated tax paid must be no less than the smaller of the following:

- An amount equal to the preceding year's tax liability, if the preceding year was a taxable year of 12 months; or
- An amount equal to 90% of the tax liability for the current taxable year.

You will also find information concerning the Maine Standard Deduction and the Tax Rate Schedules on the reverse side. The exemption amount, standard deduction amounts and tax rate schedules are those in effect under current law for tax years beginning in 2011.

Note – Special Rule for Unusual Event Income.

Definitions. For purposes of this special rule, the following terms have the following meanings:

Maine taxable income means income subject to Maine income tax, but which is not subject to Maine income tax withholding. For example, for purposes of this special rule, Maine taxable income includes business income and capital gains, but does not include wages.

Unusual event income means Maine taxable income (as defined above) received during an estimated tax installment period of the current tax year, but only if that amount exceeds the Maine taxable income received during the same estimated tax installment period of the prior tax year by \$500,000 or more.

Special Rule. If you have unusual event income, you must pay a Maine estimated tax on that income equal to 90% of the tax liability on that income. This special rule prohibits you from utilizing the prior year tax liability rule under paragraph a above to determine the amount of Maine estimated tax due on unusual event income. The estimated tax due on unusual event income is in addition to the estimated tax due on any other income received during the installment period (such as pension or annuity income subject to Maine income tax withholding where the Maine withholding amount is insufficient). Maine income that is not unusual event income is subject to the regular estimated tax requirements contained in 36 MRSA § 5228 and briefly described in these instructions.

Example: If your Maine taxable income not subject to withholding during January-March 2010 was \$300,000 and your Maine taxable income during January-March 2011 is \$900,000, you have unusual event income (i.e., the 2011 income amount exceeds the 2010 income amount by \$500,000 or more). Therefore, under the special rule, you must pay a Maine estimated tax for the January-March 2011 installment period equal to 90% of the tax liability on the \$600,000 (\$900,000 - \$300,000). You cannot, with respect to the \$600,000, calculate the estimated tax based on your prior year tax liability (as may be allowed for other income).

Extension to pay; waiver of penalty. If you are subject to the special rule described above and you meet all of the criteria listed below, you are entitled to an extension of time to pay the estimated tax or to receive a waiver of penalty associated with the unusual event income. Any extension of time granted may not extend past the original due date for filing the return for the tax year. Requests for extension of time to pay or for waiver of penalty must be submitted to the State Tax Assessor in writing. You must meet all of the following:

- You are an owner in a pass-through entity;
- You had no control over the distribution of the unusual event income;
- You did not actually or constructively receive payment of the unusual event income; and
- You pay the estimated tax on the unusual event income by the estimated tax installment payment due date following the installment period during which you actually or constructively receive the unusual event income.

3.) WHEN AND WHERE TO MAKE PAYMENTS. The first installment payment is due on April 19, 2011. You may either pay all of your estimated tax at that time or pay in four equal installments on April 19, 2011, June 15, 2011, September 15, 2011, and January 17, 2012. Payments can be made electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or send your payment with the appropriate voucher Form 1040ES-ME to the address printed on the voucher. If you overpaid your 2010 income tax and elected to apply the overpayment to your 2011 estimated tax, that overpayment may be partially or fully applied to any installment.

4.) FARMERS AND FISHERMEN. If at least 2/3 of your estimated adjusted gross income is from farming or fishing, your estimated tax may be paid in a single installment due on or before January 17, 2012. If you file your 2011 individual income tax return on or before March 1, 2012, and pay the total tax at that time, you need not make an estimated tax payment.

5.) CHANGES IN INCOME. Even though you are not required to pay estimated tax on April 15, your expected income may change so that you will be required to pay estimated tax later in the year. When the change becomes known and the estimated tax is calculated, payment may be made at one time on the next installment due date or it may be paid in equal installments on the remaining due dates. If your estimated tax liability decreases because of an income change, reduce the remaining installments.

6.) UNDERPAYMENT PENALTY. A penalty accrues automatically on underpayments of the required installment amount for the period of underpayment. The penalty does not apply if each required payment was made on time and if the total estimated tax paid is equal to 90% (66 2/3% for farmers and fishermen) of the income tax liability for the current year or 100% of the tax liability for the preceding year, if that year was a taxable year of 12 months. If you have unusual event income, you may be eligible to request an extension of time to pay the estimated tax or to request a waiver of the penalty associated with unusual event income. See note under item 2 above.

COMPUTATION and RECORD of PAYMENTS

VOUCHER NUMBER AND DATE PAID	TOTAL ESTIMATE ORIGINAL OR AMENDED	AMOUNT OF INSTALLMENT PAYABLE	2010 OVERPAYMENT APPLIED TO INSTALLMENTS	BALANCE PAYABLE WITH CHECK	TOTAL OF PAYMENTS
1 _____	\$ _____	APRIL 19 \$ _____	\$ _____	\$ _____	\$ _____
2 _____	\$ _____	JUNE 15 \$ _____	\$ _____	\$ _____	\$ _____
3 _____	\$ _____	SEPT. 15 \$ _____	\$ _____	\$ _____	\$ _____
4 _____	\$ _____	JAN. 17 \$ _____	\$ _____	\$ _____	\$ _____

1. Total Income expected in 2011 (Line 1, Worksheet, Federal Form 1040ES)	1.		
2. Deduct: Interest on U.S. obligations, social security and railroad retirement benefits, state income tax refunds, and pension income deduction amounts (see worksheet below) included in Line 1	2.		
3. Line 1 less Line 2	3.		
4. Add - Interest from municipal and state bonds other than Maine	4.		
5. Adjusted gross income for Maine (Line 3 plus line 4)	5.		
6. a. Deductions - itemized or standard (See below)	6a.		
b. Exemptions - \$2,850 for each exemption allowed on federal return	6b.		
7. Total of lines 6a and 6b	7.		
8. Maine estimated taxable income (Line 5 less line 7)	8.		
9. Estimated tax (Apply proper tax rate schedule below to amount on Line 8)	9.		
10. Additional taxes (See instructions below)	10.		
11. Credits (See instructions below)	11.		
12. Estimated Maine income tax to be withheld during the year	12.		
13. ESTIMATED TAX (Add lines 9 and 10 less lines 11 and 12)	13.		

ADDITIONAL TAXES AND CREDITS (Lines 10 and 11) - Additional taxes are the minimum tax, the tax on retirement plan distributions, and the tax on early distributions from qualified retirement plans. Credits include, among others, the Maine earned income tax credit, credit for taxes paid to other jurisdictions, child care credit, credit for the elderly, jobs and investment tax credit. For more information on additional taxes and credits, see the 2010 Maine Form 1040ME, Schedule A and related instructions.

PENSION INCOME DEDUCTION WORKSHEET — (include on Line 2 above)

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible military pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 2 above	8.	\$	\$

**Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.*

MAINE DEDUCTIONS — (Line 6a above)

Itemized Deductions: If you plan to itemize deductions, enter the estimated total of your itemized deductions (see Maine Form 1040, Schedule 2 and related instructions). If you do not plan to itemize deductions, enter the standard deduction amount for your filing status shown below.

Standard Deduction for 2011:

Single-----\$5,800.00 Married Filing Jointly or Qualifying Head of Household ----\$8,500.00 Widow(er)-----\$9,650.00
Married Filing Separate-\$4,825.00

Note: If you can be claimed as a dependent on another person's return, the standard deduction is the greater of \$950 or earned income plus \$300 up to the standard deduction amount.

Additional Standard Deduction for Age and/or Blindness:

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$1,150 if one spouse is age 65 or over OR blind; \$2,300 if one spouse is 65 or over AND blind; \$2,300 if both spouses are 65 or over OR blind; \$4,600 if both spouses are 65 or over AND blind, etc.

Unmarried (single or head of household): the additional standard deduction is \$1,450 if the individual is 65 or over OR blind; \$2,900 if the individual is both 65 or over AND blind.

TAX RATE SCHEDULES — (Line 9 above)

For Single Individual and Married Person Filing Separate Return

If the taxable income is:

Less than \$ 5,000
\$ 5,000 but less than \$ 9,950
\$ 9,950 but less than \$19,950
\$19,950 or more

The Tax is:

2.0% of the taxable income
\$ 100 plus 4.5% of excess over \$ 5,000
\$ 323 plus 7.0% of excess over \$ 9,950
\$1,023 plus 8.5% of excess over \$19,950

For Unmarried or Legally Separated Individuals Who Qualify as Heads of Households

If the taxable income is:

Less than \$7,500
\$ 7,500 but less than \$14,900
\$14,900 but less than \$29,900
\$29,900 or more

The Tax is:

2.0% of the taxable income
\$ 150 plus 4.5% of excess over \$ 7,500
\$ 483 plus 7.0% of excess over \$14,900
\$1,533 plus 8.5% of excess over \$29,900

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

Less than \$10,000
\$10,000 but less than \$19,950
\$19,950 but less than \$39,900
\$39,900 or more

The Tax is:

2.0% of the taxable income
\$ 200 plus 4.5% of excess over \$10,000
\$ 648 plus 7.0% of excess over \$19,950
\$2,045 plus 8.5% of excess over \$39,900

2011
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VOUCHER 1
for INDIVIDUALS
DUE APRIL 19, 2011
2011 ESTIMATED TAX PAYMENT



1102320

99

Your First Name _____ Initial _____ Your Social Security Number _____

Your Last Name _____

Spouse's First Name _____ Initial _____ Spouse's Social Security Number _____

Spouse's Last Name _____

Home Address (number, street and apt. no.) _____

City _____ State _____ Zip _____



Pay *electronically* using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file 1040ES-ME or detach and mail this voucher with check or money order payable to TREASURER, STATE OF MAINE, to: Maine Revenue Services, P.O. Box 9101, Augusta, ME 04332-9101



1. ☐ Check if you are a first-time estimate filer.

2. ☐ Check if your address has changed.

3. AMOUNT OF PAYMENT:

_____, _____, _____ • _____
4. IF YOU ARE A FISCAL YEAR FILER, ENTER
MONTH/YEAR ENDING: _____/_____/_____

NOTE: If you are married and plan to file a joint 2011 return with your spouse, enter your spouse's name and social security number in the spaces provided.

✂(cut along dotted line)✂

2011
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VOUCHER 2
for INDIVIDUALS
DUE JUNE 15, 2011
2011 ESTIMATED TAX PAYMENT



1102320

99

Your First Name _____ Initial _____ Your Social Security Number _____

Your Last Name _____

Spouse's First Name _____ Initial _____ Spouse's Social Security Number _____

Spouse's Last Name _____

Home Address (number, street and apt. no.) _____

City _____ State _____ Zip _____



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1. ☐ Check if you are a first-time estimate filer.

2. ☐ Check if your address has changed.

3. AMOUNT OF PAYMENT:

_____, _____, _____ • _____
4. IF YOU ARE A FISCAL YEAR FILER, ENTER
MONTH/YEAR ENDING: _____/_____/_____

NOTE: If you are married and plan to file a joint 2011 return with your spouse, enter your spouse's name and social security number in the spaces provided.

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VOUCHER 3
for INDIVIDUALS
DUE SEPT. 15, 2011
2011 ESTIMATED TAX PAYMENT



1102320

99

Your First Name _____ Initial _____ Your Social Security Number _____

Your Last Name _____

Spouse's First Name _____ Initial _____ Spouse's Social Security Number _____

Spouse's Last Name _____

Home Address (number, street and apt. no.) _____

City _____ State _____ Zip _____



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1. ☐ Check if you are a first-time estimate filer.

2. ☐ Check if your address has changed.

3. AMOUNT OF PAYMENT:

_____, _____, _____ • _____
4. IF YOU ARE A FISCAL YEAR FILER, ENTER
MONTH/YEAR ENDING: _____/_____/_____

NOTE: If you are married and plan to file a joint 2011 return with your spouse, enter your spouse's name and social security number in the spaces provided.

✂(cut along dotted line)✂

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VOUCHER 4
for INDIVIDUALS
DUE JAN 17, 2012
2011 ESTIMATED TAX PAYMENT



1102320

99

Your First Name _____ Initial _____ Your Social Security Number _____

Your Last Name _____

Spouse's First Name _____ Initial _____ Spouse's Social Security Number _____

Spouse's Last Name _____

Home Address (number, street and apt. no.) _____

City _____ State _____ Zip _____



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1. ☐ Check if you are a first-time estimate filer.

2. ☐ Check if your address has changed.

3. AMOUNT OF PAYMENT:

_____, _____, _____ • _____
4. IF YOU ARE A FISCAL YEAR FILER, ENTER
MONTH/YEAR ENDING: _____/_____/_____

NOTE: If you are married and plan to file a joint 2011 return with your spouse, enter your spouse's name and social security number in the spaces provided.